

Whistleblowing policy

Introduction

An important aspect of accountability and transparency is a mechanism to enable all individuals to voice concerns internally in a responsible and effective manner when they discover information which they believe shows serious malpractice.

Consultation goes to the heart of the firms' culture, and avoids an individual having to resolve a difficult ethical situation alone. Staff should in the first instance consider consulting their line manager, or Service Line Leader. If uncomfortable about raising the matter through the Firm's normal reporting channels or with their human resources contact, they may want to seek assistance from this whistleblowing policy.

Our whistleblowing policy is therefore fundamental to the firm's professional integrity. In addition, it reinforces the value the firm places on staff to be honest and respected members of their individual professions. It provides a method of properly addressing bona fide concerns that individuals within the firm might have, while also offering whistleblowers protection from victimisation, harassment or disciplinary proceedings.

It should be emphasised that this policy is intended to assist individuals who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the firm nor should it be used to reconsider any matters which have been investigated under the harassment, grievance or disciplinary policies and procedures.

What does this policy apply to?

This policy covers situations where an individual (the whistleblower) raises a concern about a risk, malpractice or wrongdoing that affects others such as clients, suppliers, other staff, the firm or the public interest.

The policy applies to all partners and staff in the UK and Switzerland.

If individuals have any concerns in relation to either money laundering or bribery, these concerns should be referred directly to the Money Laundering Reporting Officer.

If individuals have any concerns relating to their employment with the firm, these should be raised under the firm's grievance policy. [Grievance Procedures](#)

What is whistleblowing?

Whistleblowing is the confidential disclosure by an individual of any concern encountered in the workplace relating to a perceived wrongdoing. The firm considers such wrongdoing to include:

- General malpractice – such as immoral, illegal or unethical conduct; (including where someone's Health & safety has been put in danger)
- Gross misconduct;
- Potential infractions of the Deloitte code;
- Potential infractions of the requirements in, or made under, the Financial Services and Markets Act 2000 (including FSA rules); The Pensions Act 2004, Proceeds of Crime Act 2002 or Bribery Act 2010;.
- Potential infractions of the firm's independence policy;
- Potential infractions of audit (or other applicable) regulations; and
- Potential infractions of the codes of conduct of all relevant professional institutions (including the Actuaries Code)

A whistleblower making a “protected disclosure” under the Public Interest Disclosure Act 1998 is given statutory protection (see appendix 1 ‘[What is the Public Interest Disclosure Act?](#)’). However protection for whistleblowers under the Act does not cover all incidences of wrongdoing detailed above (see appendix 1 ‘[What is a qualifying disclosure?](#)’).

The Public Interest Disclosure Act 1998 is a piece of UK legislation. It should be noted that there is no equivalent legislation in Switzerland.

Who does this policy apply to?

This policy applies to everyone who carries out work for the firm in the UK and Switzerland, including:

- Partners;
- All employees;
- Contractors and sub-contractors;
- Agency staff;
- Consultants; and
- Work experience or other trainees.

What are the fundamental elements of this policy?

- All staff are protected from victimisation, harassment or disciplinary action as a result of any disclosure, where the disclosure is made in good faith and is not made maliciously or for personal gain. Where disclosures are made in the public interest, staff will have statutory protection: in the UK under the Public Interest Disclosure Act 1998 (PIDA), (see Appendix 1). Please note that there is no equivalent legislation in Switzerland.
- Any disclosures will be investigated fully including interviews with all the witnesses and other parties involved.
- Anonymity: Normally individuals should make disclosures internally. The identity of the whistleblower will be protected at all stages in any internal matter. While the firm can provide internal anonymity, it cannot guarantee this will be retained if external legal action flows from the disclosure. If the whistleblower prefers to make a disclosure outside the firm, they should refer to Appendix 1 which provides details on ‘Wider Disclosures’. The firm is not accountable for maintaining anonymity where the whistleblower has told others of the alleged misdemeanour.
 - Whilst the firm encourages whistleblowers to identify themselves, anonymous calls will nevertheless be taken seriously and investigated fully. However, the effectiveness of any whistleblowing enquiry may be limited where an individual chooses not to be identified.

Process for dealing with whistleblowing disclosures

Raising the concern

Individuals may raise a concern through various channels including:

- If the matter is of a compliance nature, to the whistleblower’s compliance department in:
 - Corporate Finance Advisory
 - Specialist Advisory
 - Deloitte Total Reward & Benefits
 - All other staff members should contact the Ethics Partner.
- If the matter relates to any other issue, to:
 - The partner in charge of their service line or ICS function, or;
 - The partner in charge of their office or region, or;
 - An HR Manager or Director.

If these contacts are unavailable, or if the whistleblower is concerned about making a disclosure to their own line management, they may make a disclosure to:

- The Ethics Partner
- The firm's Managing Partner Practice Protection;
- Any other Practice Protection Group (PPG) partner.

All whistleblowing disclosures made to the parties above will be treated as confidential and will be reported to the Ethics Partner.

The whistleblower should make it clear that they are making their disclosure within the terms of the firm's whistleblowing policy. This will ensure the recipient of the disclosure realises this and takes the necessary action to investigate the disclosure and to protect the whistleblower's identity.

If the whistleblower is making a disclosure in relation to money laundering or bribery, they should follow the firm's [Money Laundering Procedures](#) or contact the MLRO for guidance.

The Whistleblower can also make reports by mail. Postal reports (named or anonymous) should be sent to Peter Holmes, Ethics Partner, Deloitte LLP, Hill House, 1 Little New Street, London, EC4A 3TR. Reports should be marked Private and Confidential, with the reference 'Whistleblowing'.

Possible outcomes after reporting a concern

There will be no adverse consequences for anyone who reports a whistleblowing concern in good faith. However, any individual found responsible for making allegations maliciously or in bad faith may be subject to disciplinary action.

The following actions may be taken after investigation of the concern;

- Disciplinary action (up to and including dismissal) against the wrongdoer dependant on the results of the investigation; or;
- Disciplinary action (up to and including dismissal) against the whistleblower if the claim is found to be malicious or otherwise in bad faith; or
- No action if the allegation proves unfounded.

The whistleblower will be kept informed of progress and the outcome of the investigation, within the constraints of maintaining confidentiality or observing legal restrictions generally. A confidential record of the steps taken will be kept and this will be in accordance with the Data Protection Act 1998.

Frequently Asked Questions:

What is the difference between whistleblowing and making a complaint?

- In practical terms, whistleblowing occurs when a worker raises a concern about danger or illegality that affects others (e.g. clients or their employer). The person blowing the whistle is usually not directly, personally affected by the danger or illegality. Consequently, the whistleblower rarely has a personal interest in the outcome of any investigation into their concerns. As a result, the whistleblower should not be expected to prove their case; rather he or she raises the concern so others can address it. This is different from a complaint. When someone complains, they are saying that they have personally been poorly treated. This poor treatment could involve a breach of their individual employment rights or bullying and the complainant is seeking redress or justice for themselves. The person making the complaint therefore has a vested interest in the outcome of the complaint, and, for this reason, is expected to be able to prove their case.

Can concerns be raised confidentially or anonymously?

- Usually, the best way to raise a concern is to do so openly. Openness makes it easier for the firm to assess the issue, work out how to investigate the matter, understand any motive and get more information. An individual raises a concern confidentially if he or she gives his or her name on the condition that it is not revealed without their consent. An individual raises a concern anonymously if he or she does not give his or her name at all. Clearly, if the firm does not know who provided the information, it is not possible to reassure or protect them.

What information should a whistleblower provide?

- Supporting evidence for the allegations, if available, is clearly helpful. However, PIDA does not require individuals to have evidence before reporting the matter, but it does say that the individual must reasonably believe the information is substantially true. Individuals should talk to someone in their service line or the Ethics Helpline about their concern at the earliest opportunity rather than wait to collate any evidence.

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Statutory Protection for Whistleblowers (UK only)

What is the Public Interest Disclosure Act 1998 (PIDA)?

The Act was introduced to provide a framework within which workers can make disclosures that are in the public interest – while enjoying protection from victimisation. A whistleblower making a “protected disclosure” under PIDA is given statutory protection. Please note, however, that PIDA does not cover all incidences of wrongdoing in the firm’s procedures (see what is a protected disclosure and “qualifying disclosures” below). Provided certain conditions in PIDA are satisfied, workers have a legal right not to suffer any detriment as a result of their whistleblowing and can bring a legal claim for discrimination should any detriment be suffered.

What is a qualifying disclosure?

Under the PIDA, a qualifying disclosure is any disclosure of information which – in the reasonable belief of the worker making the disclosure – tends to show that one or more of the following has been committed, is being committed or is likely to be committed:

- A criminal offence;
- A failure to comply with any legal obligation;
- A miscarriage of justice;
- The putting of someone’s health or safety in danger;
- Damage to the environment; and
- Deliberate concealment of information relating to any of the above.

It is immaterial whether the information is confidential and whether the incident occurred, occurs or would occur in the UK or elsewhere and whether the law applying to it is that of the UK or of any other country or territory. A legal obligation can include a contractual or other civil obligation as well as an obligation under criminal law.

Certain instances of wrongdoing as described in the firm’s Whistleblowing policy, for example breaches of codes of conduct of professional institutions, do not constitute a qualifying disclosure. Individuals should seek advice if unsure on this point. (See ‘Where can I get independent advice?’ below.)

What is a protected disclosure?

Under the PIDA, a ‘protected disclosure’ is a ‘qualifying disclosure’, made in accordance with the conditions in the legislation. Individuals will be able to make a protected disclosure without fear of reprisal, provided the disclosure is made in good faith.

The conditions for making a protected disclosure are less onerous if the disclosure is made internally, thereby providing the whistleblower with a greater degree of protection.

Wider disclosures

Wider disclosures may also be made, for example, to the police or non-prescribed regulators such as the Institute of Chartered Accountants in England and Wales. PIDA provisions state that Individuals are protected under the act if they make a qualifying disclosure and:

- They make the disclosure in good faith; and,
- They reasonably believe the information disclosed, and any allegation contained in it, are substantially true; and,
- They do not make the disclosure for purposes of personal gain; and

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- In all the circumstances of the case, it is reasonable for them to make the disclosure, and
- Any one of the following conditions are met:
 1. At the time the disclosure is made, the individual reasonably believes they'll be subjected to a detriment by their employer if they make a disclosure to their employer or a prescribed person, or;
 2. In a case where no person is prescribed in relation to the relevant failure, they reasonably believe it's likely that evidence relating to the relevant failure will be concealed or destroyed if they make a disclosure to their employer, or;
 3. The concern had been raised with the employer or a prescribed regulator already.

Different criteria apply where the disclosure is regarding an exceptionally serious failure.

Disclosures to the Financial Services Authority

PIDA designates the Financial Services Authority (FSA) as the regulator prescribed in respect of financial services and markets matters.

If a staff member has disclosed a concern internally that relates to something that is relevant to the FSA's functions but is worried about the response or lack of response, or if a staff member feels unable to discuss their concern with anyone internally for whatever reason, they can contact the FSA.

Staff members who contact the FSA are protected under PIDA if they:

- Make a qualifying disclosure in good faith
- Reasonably believe the information and any allegations in it are substantially true and;
- Reasonably believe the FSA is responsible for the issue.

The FSA's dedicated whistleblowing telephone number is 020 7676 9200. Its email address is whistle@fsa.gov.uk. They can also be contacted via post at:

Authorisation Enquiries (ref PIDA)
Financial Services Authority
25 The North Colonnade
Canary Wharf
London E14 5HS.

Disclosures to other prescribed persons

PIDA prescribes other bodies for a range of matters apart from financial services.

Prescribed persons include:

- The Information Commissioner for compliance with the requirements of legislation relating to data protection.
- The Financial Reporting Council (FRC) and three of its Operating Bodies;
 - The Accountancy and Actuarial Discipline Board (AADB)
 - The Financial Reporting Review Panel (FRRP)
 - The Professional Oversight Board (POB)

These bodies set standards for corporate reporting and actuarial practice and monitor and enforce accounting and auditing standards. They are therefore of great relevance to the firm.

The following statutory instruments set out the various prescribed persons for the purposes of PIDA:

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<http://www.legislation.gov.uk/uksi/2003/1993/contents/made>

<http://www.legislation.gov.uk/uksi/2004/3265/contents/made>

<http://www.legislation.gov.uk/uksi/2005/2464/contents/made>

<http://www.legislation.gov.uk/uksi/2008/0531/contents/made>

<http://www.legislation.gov.uk/uksi/2009/2457/contents/made>

Where can I get independent advice?

Individuals can contact the independent charity Public Concern at Work for free, independent and confidential advice, for example to find out what is protected by PIDA and how best to raise concerns. The charity runs a UK helpline on 020 7404 6609 and a Scottish helpline on 0141 550 7572.